

Accounting
Systems of Accounts

9 January 1950.

MEMORANDUM FOR THE RECORD:

Subject: Controls and Reporting Methods Relative to OPC and OSO
Unvouchered Activities

1. On the afternoon of 6 January 1950, a meeting was held in the OPC Conference Room for the purpose of discussing the caption subject. There were in attendance at the meeting Messrs. [REDACTED] of the Budget Staff; [REDACTED] Budget and Liaison Officer for OPC; [REDACTED] of the OSO Budget and Liaison Staff; Messrs. [REDACTED] of the Special Support Staff; and Messrs. [REDACTED] of OPC. The latter officials were Operations Officers concerned with the actual activation and handling of various approved programs and projects.

25X1A9a
25X1A9a
25X1A9a
25X1A9a

2. A brief discussion was held with respect to the various related problems as set forth in Attachment "A". An explanation was made by the Acting Chief, Finance Division, regarding the various steps which are currently being taken to expedite insofar as possible the transmission and recording of financial reporting data so that the reports submitted to OPC and OSO at the end of each month will reflect the latest possible fiscal information. It was pointed out, however, that regardless of the elimination of the mechanical "bottlenecks" there was a considerable number of transactions in process with respect to which no controls were established and no reporting information was readily available insofar as OPC was concerned although established procedure in OSO apparently provided for fairly adequate controls and reporting.

3. It was determined that with respect to OPC there were two separate problems i.e. the one concerning activities which were a part of or controlled on a central basis in Washington, D. C., and the one regarding field activities. The latter problem is somewhat similar to the one applicable to OSO and it was suggested and agreed that the appropriate officials involved coordinate to the extent that the benefits of the experience obtained in OSO would be available to assist OPC in the establishment of adequate controls and records. [REDACTED] OSO, indicated that assistance would be rendered to [REDACTED] OPC, in this regard.

25X1A9a
25X1A9a

~~CONFIDENTIAL~~

Exempted No.	1
Is Change in Class.	<input checked="" type="checkbox"/>
Classified	<input type="checkbox"/>
Auth.	22 SEP 1978
Date:	22 SEP 1978

CONFIDENTIAL

Approved For Release 1999/08/30 : CIA-RDP78-05256A000100070001-6

- 2 -

4. The OPC Budget and Liaison Officer was to proceed to draft and coordinate procedures regarding the departmental and field problems with assistance being rendered by representatives of the Budget Staff and the Finance Division, Special Support Staff. It appeared to be the consensus of opinion that the solving of the field problem would require a procedure somewhat similar to that used by OSO whereby current reports setting forth current obligations and anticipated requirements would be furnished by field officers and that the departmental problem would probably require a control somewhat similar to the "Memorandum Record of Obligations", Form No. 32-19.

5. With respect to the matter of transactions under Letter AGO-400 or similar transactions with other Government Agencies where it was determined that a portion of the cost of projects approved on unvouchered funds should be handled from vouchered funds for practical or security reasons, it was agreed that the encumbrance copy of the Purchase Order would flow through the Finance Division, SSS, when issued by the Procurement and Supply Branch, SSS. The encumbrance copies of the applicable Purchase Orders would reflect the project number or name identification and the Accounts Branch of the Finance Division would maintain a subsidiary record and reduce the total amounts available for expenditure under each project. At the end of each month the Accounts Branch, Finance Division, would prepare a memorandum to the Budget Officer listing the Purchase Orders, the projects and amounts and send a copy of such memorandum to either OPC or OSO where applicable. On the basis of this information, the Budget Officer would reduce the overall unvouchered allotment to OPC or OSO and the OPC and OSO Budget and Liaison Officers would reduce their unvouchered sub-allotments accordingly. The OPC and OSO vouchered allotments would be increased by the Budget Officer in corresponding amounts although as a general rule the Budget Analysts involved would make an effort to provide "an advance" for the necessary increase in the vouchered allotments. Standard Forms 1080 (Transfer Vouchers) which were issued as a result of foreign procurements and where a departmental purchase order had not been issued would be handled in a similar manner.

6. No definite conclusions were reached with respect to other related matters discussed but it was agreed that all those concerned would coordinate and follow through on each individual problem as rapidly as possible.

25X1A9a

Approved For Release 1999/08/30 : CIA-RDP78-05256A000100070001-6

CONFIDENTIAL